

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TENNESSEE
AT WINCHESTER**

UNITED STATES OF AMERICA)	Case No. 4:24-cr-00004
)	
v.)	District Judge Travis R. McDonough
)	
REBEKAH PROCTOR)	Magistrate Judge Christopher H. Steger
)	

ORDER

U.S. Magistrate Judge Christopher H. Steger filed a report and recommendation (Doc. 27) recommending that the Court: (1) grant Defendant's motion to withdraw her not guilty plea to Counts Seventeen and Nineteen of the twenty count Indictment; (2) accept Defendant's guilty plea to Counts Seventeen and Nineteen of the twenty count Indictment; (3) adjudicate Defendant guilty of Count Seventeen: willful failure to collect, account for, and pay over tax, in violation of 26 U.S.C. § 7202; (4) adjudicate Defendant guilty of Count Nineteen: wire fraud in violation of 18 U.S.C. § 1343; and (5) order that Defendant remain in custody pending sentencing or further order of this Court.

After reviewing the record, the Court agrees with Magistrate Judge Steger's report and recommendation. Accordingly, the Court **ACCEPTS** and **ADOPTS** the magistrate judge's report and recommendation (Doc. 27) pursuant to 28 U.S.C. § 636(b)(1) and **ORDERS** as follows:

1. Defendant's motion to withdraw her not guilty plea to Counts Seventeen and Nineteen of the twenty count Indictment is **GRANTED**;
2. Defendant's plea of guilty to Counts Seventeen and Nineteen of the twenty count Indictment is **ACCEPTED**;

3. Defendant is hereby **ADJUDGED** guilty of Count Seventeen: willful failure to collect, account for, and pay over tax, in violation of 26 U.S.C. § 7202;
4. Defendant is hereby **ADJUDGED** guilty of Count Nineteen: wire fraud in violation of 18 U.S.C. § 1343; and
5. Defendant **SHALL REMAIN** in custody until further order of this Court or sentencing in this matter which is scheduled to take place on **July 11, 2025, at 9:00 a.m.**

SO ORDERED.

/s/ Travis R. McDonough
TRAVIS R. MCDONOUGH
UNITED STATES DISTRICT JUDGE